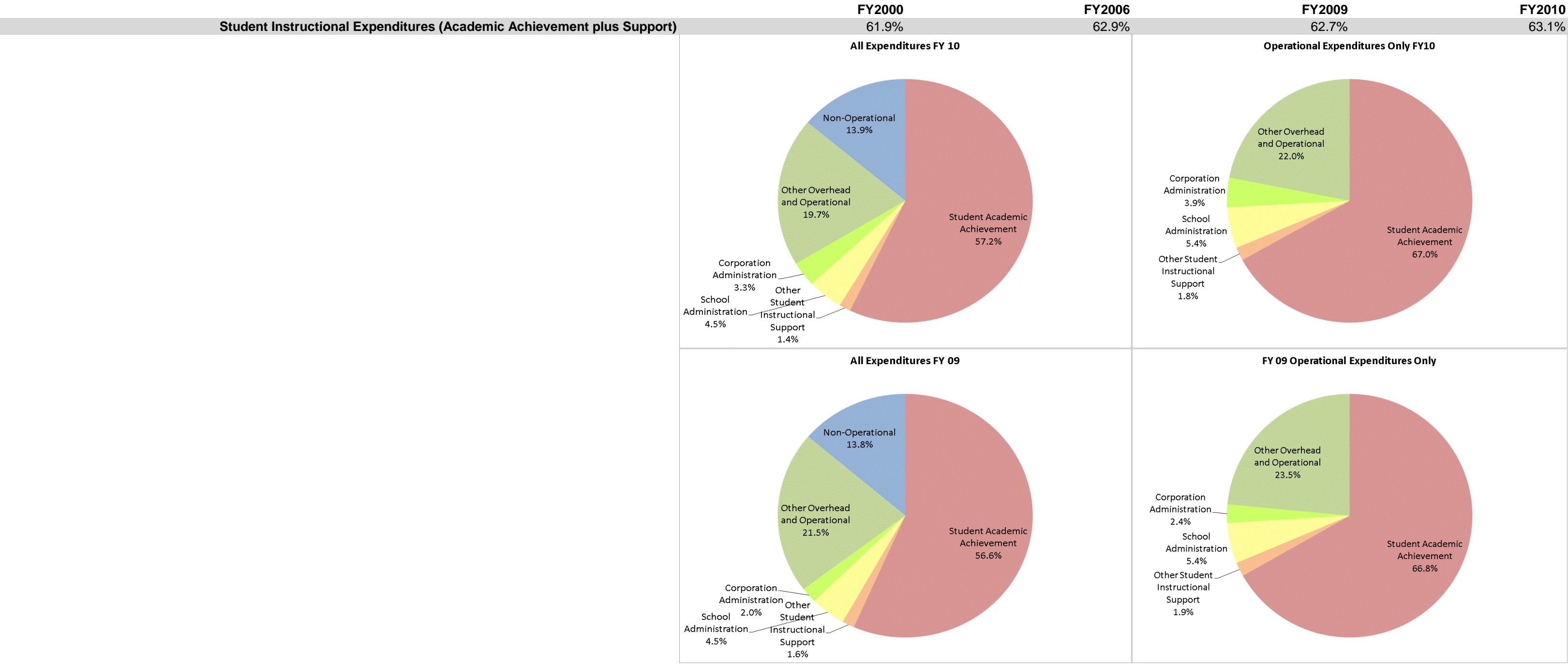


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
North Judson-San Pierre Sch Corp (7515)

North Judson-San Pierre Sch Corp (7515)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$6,303,409 | 56.9% | \$7,480,747 | 57.5% | \$7,544,687 | 56.6% | \$7,882,304 | 57.2% |
| Student Instructional Support | \$552,096 | 5.0% | \$702,396 | 5.4% | \$803,673 | 6.0% | \$818,710 | 5.9% |
| Overhead and Operational | \$2,384,442 | 21.5% | \$3,168,977 | 24.4% | \$3,136,158 | 23.5% | \$3,171,423 | 23.0% |
| Nonoperational | \$1,835,236 | 16.6% | \$1,661,446 | 12.8% | \$1,837,267 | 13.8% | \$1,916,755 | 13.9% |
| Grand Total | \$11,075,182 | | \$13,013,566 | | \$13,321,785 | | \$13,789,193 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
North Judson-San Pierre Sch Corp (7515)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|-------------------------------------|---|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$243,871 | \$333,085 | \$390,975 | | 60% | 17% |
| | 11100 Regular Programs; Elementary | \$1,620,002 | \$1,590,453 | \$2,124,203 | \$2,189,227 | 35% | 38% | 3% |
| | 11200 Regular Programs; Middle/Junior High | \$728,314 | \$841,658 | \$1,238,767 | \$1,375,125 | 89% | 63% | 11% |
| | 11300 Regular Programs; High School | \$972,692 | \$962,967 | \$1,568,723 | \$1,617,825 | 66% | 68% | 3% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$4,500 | \$2,695 | \$24,073 | \$25,039 | 456% | > 500% | 4% |
| | 11410 Vocational Education; Agriculture A | \$94,146 | \$113,110 | \$87,565 | \$96,903 | 3% | -14% | 11% |
| | 11450 Vocational Education; Consumer and Homemaking | \$78,240 | \$93,544 | \$34,975 | \$41,332 | -47% | -56% | 18% |
| | 11460 Vocational Education; Occupational Home Economics | \$49,478 | \$0 | \$0 | \$0 | -100% | | |
| | 11480 Vocational Education; Industrial Education A | \$97,428 | \$93,412 | \$120,246 | \$129,158 | 33% | 38% | 7% |
| | 11490 Vocational Education; Industrial Education B | \$50,231 | \$33,838 | \$0 | \$0 | -100% | -100% | |
| | 11520 Vocational Education; Area School Participation | \$17,495 | \$92,545 | \$0 | \$0 | -100% | -100% | |
| | 11590 Other Vocational Education Programs | \$10,642 | \$10,538 | \$61,389 | \$74,220 | > 500% | > 500% | 21% |
| | 11920 Other Regular Programs; Project 4R | \$2,056 | \$0 | \$0 | \$0 | -100% | | |
| | 12110 Gifted And Talented; Gifted and Talented | \$15,423 | \$10,595 | \$37,238 | \$36,732 | 138% | 247% | -1% |
| | 12350 Physical Impairment; Homebound | \$1,863 | \$2,346 | \$3,757 | \$10,332 | 455% | 340% | 175% |
| | 12520 Culturally Different; Compensatory | \$22,283 | \$4,620 | \$8,110 | \$0 | -100% | -100% | -100% |
| | 12710 Equal Opportunity At Risk | \$173,554 | \$155,130 | \$219,263 | \$227,746 | 31% | 47% | 4% |
| | 12900 Other Special Programs | \$175,965 | \$165,554 | \$4,078 | \$4,875 | -97% | -97% | 20% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$3,124 | \$7,010 | \$6,063 | \$20,368 | > 500% | 191% | 236% |
| | 14100 Summer School Programs; Elementary | \$1,447 | \$3,960 | \$5,072 | \$0 | -100% | -100% | -100% |
| | 14200 Summer School Programs; Middle/Junior High School | \$0 | \$3,275 | \$2,018 | \$0 | | -100% | -100% |
| | 14300 Summer School Programs; High School | \$30,619 | \$25,878 | \$16,773 | \$18,040 | -41% | -30% | 8% |
| | 16100 Remediation Testing | \$60,825 | \$49,231 | \$42,300 | \$40,667 | -33% | -17% | -4% |
| | 16200 Preventive Remediation | \$24,796 | \$16,626 | \$17,771 | \$938 | -96% | -94% | -95% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$0 | \$5,415 | \$21,512 | \$22,149 | | 309% | 3% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$747,696 | \$930,101 | \$922,819 | \$890,262 | 19% | -4% | -4% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$117,148 | \$238,033 | \$313,275 | \$322,332 | 175% | 35% | 3% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$39,656 | \$20,626 | \$17,885 | | -55% | -13% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$2,029 | \$1,849 | \$856 | | -58% | -54% |
| | 22220 Library/Media Services; School Library | \$193,264 | \$171,131 | \$141,037 | \$148,468 | -23% | -13% | 5% |
| | 22230 Library/Media Services; Audiovisual | \$4,175 | \$5,902 | \$5,684 | \$4,773 | 14% | -19% | -16% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$141,466 | \$162,417 | \$167,014 | | 18% | 3% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$0 | \$9,062 | | | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$229,344 | \$293,426 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$5,526,750 | \$6,350,015 | \$7,544,687 | \$7,882,304 | 43% | 24% | 4% |
| Student Instructional Support | | | | | | | | |
| | 21220 Guidance Services; Counseling Services | \$94,538 | \$115,533 | \$160,271 | \$156,128 | 65% | 35% | -3% |
| | 21340 Health Services; Nurse Services | \$26,790 | \$31,127 | \$47,076 | \$43,674 | 63% | 40% | -7% |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$160 | \$0 | \$0 | | -100% | |
| | 24100 Office of The Principal | \$345,160 | \$418,078 | \$593,056 | \$615,909 | 78% | 47% | 4% |
| | 24900 Other Support Services, School Administration | \$0 | \$3,795 | \$3,270 | \$3,000 | | -21% | -8% |
| Student Instructional Support Total | | \$466,488 | \$568,692 | \$803,673 | \$818,710 | 76% | 44% | 2% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$12,603 | \$11,368 | \$12,899 | \$12,958 | 3% | 14% | 0% |
| | 23150 Board of Education; Legal Services | \$5,881 | \$12,300 | \$16,141 | \$31,021 | 428% | 152% | 92% |
| | 23160 Board of Education; Promotion Expenses | \$1,034 | \$2,020 | \$1,772 | \$2,014 | 95% | 0% | 14% |
| | 23190 Board of Education; Other Governing Body Services | \$58 | \$0 | \$0 | \$0 | -100% | | |
| | 23210 Executive Administration; Office of The Superintendent | \$198,074 | \$227,149 | \$125,027 | \$159,722 | -19% | -30% | 28% |
| | 23220 Executive Administration; Community Relations | \$4,485 | \$5,130 | \$5,079 | \$3,564 | -21% | -31% | -30% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$1,814 | \$1,391 | \$0 | \$0 | -100% | -100% | |
| | 25110 Fiscal Services; Office of The Business Manager | \$0 | \$0 | \$79,004 | \$85,144 | | | 8% |
| | 25150 Fiscal Services; Payroll Services | \$0 | \$0 | \$30,412 | \$29,610 | | | -3% |
| | 25160 Fiscal Services; Financial Accounting | \$25,826 | \$47,490 | \$797 | \$1,479 | -94% | -97% | 86% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$1,595 | \$0 | \$0 | \$674 | -58% | | |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$85 | \$747 | \$841 | \$764 | > 500% | 2% | -9% |
| | 25199 Other Fiscal Services; Other | \$0 | \$0 | \$0 | \$837 | | | |
| | 25750 Personnel Services; Health Services | \$6,104 | \$521 | \$0 | \$597 | -90% | 15% | |
| | 25810 Administrative Technology Services; Technology Services Supervison And Administration | \$0 | \$0 | \$0 | \$30,618 | | | |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$0 | \$93,005 | | | |
| | 25920 Ditch Assessments | \$222 | \$101 | \$486 | \$737 | 232% | > 500% | 52% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
North Judson-San Pierre Sch Corp (7515)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|--|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$0 | \$114,592 | \$0 | \$0 | | -100% | |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$767,534 | \$965,261 | \$948,377 | \$918,400 | 20% | -5% | -3% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$5,715 | \$4,820 | \$11,492 | \$9,522 | 67% | 98% | -17% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$305,745 | \$343,012 | \$391,192 | \$333,222 | 9% | -3% | -15% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$745 | \$65 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$52,903 | \$144,839 | \$0 | \$0 | | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$34,333 | \$106,766 | \$80,547 | \$84,313 | 146% | -21% | 5% |
| | 27010 Student Transportation; Service Area Direction | \$49,003 | \$108 | \$51,793 | \$37,410 | -24% | > 500% | -28% |
| | 27100 Student Transportation; Vehicle Operation | \$257,267 | \$221,847 | \$302,152 | \$300,874 | 17% | 36% | 0% |
| | 27200 Student Transportation; Monitoring Services | \$0 | \$0 | \$67,253 | \$61,018 | | | -9% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$151,375 | \$91,983 | \$189,454 | \$196,537 | 30% | 114% | 4% |
| | 27400 Student Transportation; Purchase of School Buses | \$149,614 | \$157,759 | \$210,888 | \$214,011 | 43% | 36% | 1% |
| | 27500 Student Transportation; Insurance on Buses | \$12,717 | \$30,381 | \$24,788 | \$23,922 | 88% | -21% | -3% |
| | 27900 Student Transportation; Other Student Transportation Services | \$14,512 | \$680 | \$17,460 | \$15,780 | 9% | > 500% | -10% |
| | 31100 Food Services Operations; Service Area Direction | \$0 | \$0 | \$36,348 | \$46,153 | | | 27% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$148,285 | \$161,758 | \$156,321 | \$149,458 | 1% | -8% | -4% |
| | 31500 Food Services Operations; Distribution of School Lunch Reimbursements | \$0 | \$264,383 | \$375,637 | \$328,058 | | 24% | -13% |
| Overhead and Operational Total | | \$2,207,527 | \$2,916,469 | \$3,136,158 | \$3,171,423 | 44% | 9% | 1% |
| Nonoperational | | | | | | | | |
| | 33400 Athletic Coaches | \$142,999 | \$160,440 | \$215,073 | \$279,680 | 96% | 74% | 30% |
| | 33910 High School Band Uniforms | \$7,453 | \$0 | \$0 | \$0 | -100% | | |
| | 33990 Other Community Services; Other | \$10,781 | \$3,067 | \$9,681 | \$5,748 | -47% | 87% | -41% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$92,000 | \$0 | \$0 | \$0 | -100% | | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$10,559 | \$0 | \$0 | \$0 | -100% | | |
| | 45100 Building Acquisition, Construction and Improvements | \$31,077 | \$91,104 | \$100,932 | \$70,910 | 128% | -22% | -30% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$169,971 | \$84,986 | \$169,971 | | 0% | 100% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$26,765 | \$35,143 | \$35,469 | \$32,451 | 21% | -8% | -9% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$1,816 | \$0 | \$0 | | -100% | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$198,436 | \$37,618 | \$8,605 | \$15,835 | -92% | -58% | 84% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$0 | \$59,618 | \$73,475 | | | 23% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$11,126 | \$0 | \$0 | | -100% | |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$10,000 | \$0 | | | -100% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$41,080 | \$38,435 | \$78,372 | \$31,700 | -23% | -18% | -60% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,239,726 | \$1,074,999 | \$1,234,531 | \$1,236,985 | 0% | 15% | 0% |
| | 54200 Common School Fund; Principal | \$8,080 | \$0 | \$0 | \$0 | -100% | | |
| Nonoperational Total | | \$1,808,956 | \$1,623,719 | \$1,837,267 | \$1,916,755 | 6% | 18% | 4% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$95,222 | \$131,005 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$442,740 | \$476,579 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$18,958 | \$37,213 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$472,592 | \$867,588 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$9 | \$9,296 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$35,940 | \$32,990 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$1,065,461 | \$1,554,670 | \$0 | \$0 | | | |